

IRS News Release

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IRS Seeks New Issues for Industry Issue Resolution Program

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WASHINGTON — The Internal Revenue Service is encouraging business taxpayers, associations and other interested parties to submit controversial or frequently disputed tax issues to the Industry Issue Resolution (IIR) Program.

The purpose of the IIR program is to clarify and recommend guidance that resolves an issue and benefits both taxpayers and the IRS by reducing the time and expense of resolving the issue through case-by-case tax examinations. Since the program began in 2000, there have been 89 submissions, of which 25 resulted in determinations that taxpayers can rely on.

While business associations and business taxpayers may submit tax issues for resolution at any time, in order to be considered during the fall review, submissions must be received by Aug. 31, 2007.

Business issues selected for consideration generally have two or more of the following characteristics:

- When assessing a common factual situation, interpretation of the tax regulations is uncertain.
- This uncertainty results in frequent, and often repetitive, examinations of the same issue among significant numbers of taxpayers.
- The uncertainty results in undue taxpayer burden.
- The issue is significant and affects a large number of taxpayers, either within an industry or across industry lines.
- The issue requires extensive factual development, and an understanding of industry practices and views of the issue would assist the IRS in determining proper and consistent tax treatment for the future.

Although there is no set format for submitting an issue for review, there are specific data that need to be included in the submission. The IIR project submission procedures are available on IRS.gov. See [Revenue Procedure 2003-36](#). Interested parties should submit issues by e-mail to IIR@IRS.GOV.

Alternatively, submissions may be mailed or faxed to:

Internal Revenue Service, Office of Prefiling and Technical Services
Large and Mid-Size Business Division LM: PFT
Mint Building 3rd Floor M3-420
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